



3015 (02-09-04)

ANNUAL REPORT

OF

Name: VILLAGE OF TAYLOR - WATER UTILITY

Principal Office: 420 2ND STREET
P.O. BOX 130
TAYLOR, WI 54659-0130

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF TAYLOR - WATER UTILITY**Utility Address:** 420 2ND STREET

P.O. BOX 130

TAYLOR, WI 54659-0130

When was utility organized? 1/1/1923**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS ANITA BECK**Title:** VILLAGE CLERK**Office Address:**

420 2ND STREET

P.O. BOX 130

TAYLOR, WI 54659

Telephone: (715) 662 - 3404**Fax Number:** (715) 662 - 2034**E-mail Address:** viltay@discover-net.net

Individual or firm, if other than utility employee, preparing this report:

Name: DEBRA WELCH**Title:** CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS**Office Address:** CLIFTON GUNDERSON LLP

435 JULIE STREET

P.O. BOX 547

TOMAH, WI 54660

Telephone: (608) 372 - 2177**Fax Number:** (608) 372 - 5462**E-mail Address:** debra.welch@cliftoncpa.com

President, chairman, or head of utility commission/board or committee:

Name: TOM GONYO**Title:** VILLAGE PRESIDENT**Office Address:**

W541 3RD STREET

TAYLOR, WI 54659

Telephone: (715) 662 - 4797**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: CLIFTON GUNDERSON LLP**Title:** CERTIFIED PUBLIC ACCOUNTANTS AND CONSULTANTS**Office Address:** CLIFTON GUNDERSON LLP

435 JULIE STREET

P.O. BOX 130

TOMAH, WI 54660

Telephone: (608) 372 - 2177**Fax Number:** (608) 372 - 5462**E-mail Address:****Date of most recent audit report:** 2/12/2003**Period covered by most recent audit:** YEAR ENDED 12/31/02

Names and titles of utility management including manager or superintendent:

Name: MR ROBERT HULETT**Title:** WATER OPERATOR**Office Address:**

P.O. BOX 123

TAYLOR, WI 54659

Telephone: (715) 662 - 3395**Fax Number:** () -**E-mail Address:**

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

MR DARYL BOE, TRUSTEE

MR JEFF GEARING, TRUSTEE

MR TOM GONYO, PRESIDENT

MR BRUCE HUSEBOE, TRUSTEE

MR TIM ROSE, TRUSTEE

MR STEVE ROSETH, TRUSTEE

MS TAMI WALDERA, TRUSTEE

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	71,287	72,149	1
Operating Expenses:			
Operation and Maintenance Expense (401)	31,057	29,113	2
Depreciation Expense (403)	20,778	20,630	3
Amortization Expense (404)	0	0	4
Taxes (408)	22,835	22,812	5
Total Operating Expenses	74,670	72,555	
Net Operating Income	(3,383)	(406)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(3,383)	(406)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	3,342	4,438	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	3,342	4,438	
Total Income	(41)	4,032	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(41)	4,032	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	0	
Net Income	(41)	4,032	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	17,369	13,337	19
Balance Transferred from Income (433)	(41)	4,032	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	17,328	17,369	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
FROM TEMPORARY INVESTMENT	1,275	4
FROM ADVANCE TO TIF DISTRICT	2,067	5
Total (Acct. 419):	3,342	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	71,287	0	0	0	71,287	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	71,287	0	0	0	71,287	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,051,954	1,041,739	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	289,403	268,591	2
Net Utility Plant	762,551	773,148	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	68,209	68,898	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	68,209	68,898	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	84,811	70,019	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	9,251	7,344	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,903	6,097	14
Materials and Supplies (150)	552	865	15
Prepayments (165)	557	551	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	97,074	84,876	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	927,834	926,922	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	209,751	207,381	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	17,328	17,369	23
Total Proprietary Capital	227,079	224,750	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,655	3,415	28
Payables to Municipality (233)	40,640	40,835	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	253	715	33
Total Current and Accrued Liabilities	43,548	44,965	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	657,207	657,207	38
Total Liabilities and Other Credits	927,834	926,922	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,049,584	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	2,370				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,051,954	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	289,403	0	0	0	9
Total Accumulated Provision	289,403	0	0	0	
Net Utility Plant	762,551	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	268,591				268,591	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	20,778				20,778	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	334				334	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	21,112	0	0	0	21,112	13
Debits during year						14
Book cost of plant retired	300				300	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	300	0	0	0	300	19
Balance End of Year	289,403	0	0	0	289,403	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.02%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	552	865	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	552	865	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
<hr/>				
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	207,381	1
Changes during year (explain):		
PAYMENT ON CONSTRUCTION IN PROGRESS	2,370	2
Balance end of year	209,751	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	22,835	2
Charged electric department expense		3
Charged sewer department expense	110	4
Other (explain):		
NONE		5
Total Accruals and other credits	22,945	
Taxes paid during year:		
County, state and local taxes	21,693	6
Social Security taxes	1,183	7
PSC Remainder Assessment	69	8
Other (explain):		
NONE		9
Total payments and other debits	22,945	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	657,207	0	0	0	0	657,207	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	657,207	0	0	0	0	657,207	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	644,579					644,579	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO TIF #3	68,209	1
Total (Acct. 123):	68,209	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	9,251	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	9,251	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM SEWER-ALLOCATED EXPENSES	785	12
DUE FROM VILLAGE GENERAL-TAX ROLL ITEMS	1,118	13
Total (Acct. 145):	1,903	
Prepayments (165):		
PREPAID INSURANCE	557	14
Total (Acct. 165):	557	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO VILLAGE-EXPENSES PD ON WATER'S BEHALF	16,104	17
DUE TO VILLAGE-LOANS PAID OFF ON WATER'S BEHALF	24,536	18
Total (Acct. 233):	40,640	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,045,661	0	0	0	1,045,661	1
Materials and Supplies	708	0	0	0	708	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	278,997	0	0	0	278,997	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	657,207	0	0	0	657,207	6
Other (specify):					0	7
Average Net Rate Base	110,165	0	0	0	110,165	
Net Operating Income	(3,383)	0	0	0	(3,383)	8
Net Operating Income as a percent of						
Average Net Rate Base	-3.07%	N/A	N/A	N/A	-3.07%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	208,566	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	17,348	3
Other (Specify):		4
Total Average Proprietary Capital	225,914	
Net Income		
Net Income	(41)	5
Percent Return on Proprietary Capital	-0.02%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Cover Sheet (Page 0)

VILLAGE BOARD
VILLAGE OF TAYLOR
TAYLOR, WISCONSIN

WE HAVE COMPILED VILLAGE OF TAYLOR WATER UTILITY ANNUAL REPORT INCLUDED IN THE ACCOMPANYING PRESCRIBED FORM FOR THE VILLAGE OF TAYLOR, WISCONSIN AS OF DECEMBER 31, 2002 AND FOR THE YEAR THEN ENDED, IN ACCORDANCE WITH STATEMENTS ON STANDARDS FOR ACCOUNTING AND REVIEW SERVICES ISSUED BY THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS.

OUR COMPILATION WAS LIMITED TO PRESENTING IN THE FORM PRESCRIBED BY THE PUBLIC SERVICE COMMISSION INFORMATION THAT IS THE REPRESENTATION OF MANAGEMENT. WE HAVE NOT AUDITED OR REVIEWED THE REPORT REFERRED TO ABOVE AND, ACCORDINGLY, DO NOT EXPRESS AN OPINION OR ANY OTHER FORM OF ASSURANCE ON IT.

THIS REPORT IS PRESENTED IN ACCORDANCE WITH THE REQUIREMENTS OF THE PUBLIC SERVICE COMMISSION WHICH DIFFER FROM GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. ACCORDINGLY, THIS REPORT IS NOT DESIGNED FOR THOSE WHO ARE NOT INFORMED ABOUT SUCH DIFFERENCES.

CLIFTON GUNDERSON LLP

TOMAH, WISCONSIN
FEBRUARY 12, 2003

Identification and Ownership - Contacts (Page iv)

good filer

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	70,364	1
Total Sales of Water	70,364	
Other Operating Revenues		
Forfeited Discounts (470)	453	2
Other Water Revenues (474)	470	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	923	
Total Operating Revenues	71,287	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	21,909	5
General Operating Expenses (680-690)	9,148	6
Total Operation and Maintenance Expenses	31,057	
Other Operating Expenses		
Depreciation Expense (403)	20,778	7
Amortization Expense (404)		8
Taxes (408)	22,835	9
Total Other Operating Expenses	43,613	
Total Operating Expenses	74,670	
NET OPERATING INCOME	(3,383)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	158	5,815	32,301	4
Commercial	25	2,970	13,191	5
Industrial	1	65	825	6
Total Metered Sales to General Customers (461)	184	8,850	46,317	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		21,443	8
Other Sales to Public Authorities (464)	4	268	2,604	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	189	9,118	70,364	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	21,443	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	21,443	
Forfeited Discounts (470):		
Customer late payment charges	453	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	453	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	341	7
Other (specify):		
MISCELLANEOUS OTHER	129	8
Total Other Water Revenues (474)	470	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	11,956	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,113	3
Chemicals (630)	2,364	4
Supplies and Expenses (640)	3,246	5
Repairs of Water Plant (650)	2,033	6
Transportation Expenses (660)	197	7
Total Plant Operation and Maintenance Expenses	21,909	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,449	8
Office Supplies and Expenses (681)	773	9
Outside Services Employed (682)	3,195	10
Insurance Expense (684)	1,410	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	321	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	9,148	
Total Operation and Maintenance Expenses	31,057	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		21,693	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		110	2
Net property tax equivalent		21,583	
Social Security		1,183	3
PSC Remainder Assessment		69	4
Other (specify): NONE			5
Total tax expense		22,835	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jackson				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.236000				3
County tax rate	mills		9.297350				4
Local tax rate	mills		6.141030				5
School tax rate	mills		11.585680				6
Voc. school tax rate	mills		2.852370				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.112430				10
Less: state credit	mills		1.235800				11
Net tax rate	mills		28.876630				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.141030				14
Combined School Tax Rate	mills		14.438050				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.579080				17
Total Tax Rate	mills		30.112430				18
Ratio of Local and School Tax to Total	dec.		0.683408				19
Total tax net of state credit	mills		28.876630				20
Net Local and School Tax Rate	mills		19.734524				21
Utility Plant, Jan. 1	\$	1,041,739	1,041,739				22
Materials & Supplies	\$	865	865				23
Subtotal	\$	1,042,604	1,042,604				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,042,604	1,042,604				26
Assessment Ratio	dec.		0.847100				27
Assessed Value	\$	883,190	883,190				28
Net Local & School Rate	mills		19.734524				29
Tax Equiv. Computed for Current Year	\$	17,429	17,429				30
Tax Equivalent per 1994 PSC Report	\$	21,693					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	21,693					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	265		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	81,677		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	927		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	82,869	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	157,874		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	18,867		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	32,689		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	209,430	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	31,497		23
Total Water Treatment Plant	31,497	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	265		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			265	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			81,677	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			927	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	82,869	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			157,874	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			18,867	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			32,689	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	209,430	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			31,497	23
Total Water Treatment Plant	0	0	31,497	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			265	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	158,877		26
Transmission and Distribution Mains (343)	382,398		27
Fire Mains (344)	0		28
Services (345)	101,696		29
Meters (346)	13,088	402	30
Hydrants (348)	55,604	6,645	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	711,928	7,047	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	795		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	5,220	1,098	38
Other Tangible Property (390)	0		39
Total General Plant	6,015	1,098	
Total utility plant in service directly assignable	1,041,739	8,145	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,041,739	8,145	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			158,877 26
Transmission and Distribution Mains (343)			382,398 27
Fire Mains (344)			0 28
Services (345)			101,696 29
Meters (346)			13,490 30
Hydrants (348)	300		61,949 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	300	0	718,675
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			795 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			6,318 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	7,113
Total utility plant in service directly assignable	300	0	1,049,584
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	300	0	1,049,584

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			798	798	1
February			742	742	2
March			835	835	3
April			1,115	1,115	4
May			1,007	1,007	5
June			926	926	6
July			1,024	1,024	7
August			923	923	8
September			1,067	1,067	9
October			894	894	10
November			990	990	11
December			985	985	12
Total annual pumpage	0	0	11,306	11,306	
Less: Water sold				9,118	13
Volume pumped but not sold				2,188	14
Volume sold as a percent of volume pumped				81%	15
Volume used for water production, water quality and system maintenance				330	16
Volume related to equipment/system malfunction				181	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				511	19
Volume pumped but unaccounted for				1,677	20
Percent of water lost				15%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				116	23
Date of maximum: 4/15/2002					24
Cause of maximum:					25
Flushing of hydrants					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				12	26
Date of minimum: 1/14/2002					27
Total KWH used for pumping for the year				22,320	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1920'S	NO. 1	185	10	250	Yes	1
1986	NO. 2	180	19	250	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	WELL HOUSE #1	WELL HOUSE #2	1
Location	2ND STREET	HIGHLAND AVE	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST	5
Year Installed	1987	1986	6
Type	OTHER	OTHER	7
Actual Capacity (gpm)	250	250	8
Pump Motor or Standby Engine Mfr	LAYNE NORTHWEST	LAYNE NORTHWEST	10
Year Installed	1987	1986	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	30	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	A.O. SMITH AQUASTORE		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		4
			5
Year constructed	1987		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	110		10
			11
Total capacity in gallons (actual)	247,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	OTHER		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.3600		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	N		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	3.000	0	0	0	0	0	1
M	D	6.000	2,840	0	0	0	2,840	2
P	D	6.000	6,973	0	0	0	6,973	3
P	T	6.000	2,630	0	0	0	2,630	4
M	D	8.000	305	0	0	0	305	5
P	D	8.000	2,473	0	0	0	2,473	6
M	D	12.000	815	0	0	0	815	7
P	D	12.000	1,011	0	0	0	1,011	8
Total Within Municipality			17,047	0	0	0	17,047	
Total Utility			17,047	0	0	0	17,047	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	67	0	0	0	67		1
M	0.750	111	0	0	0	111	8	2
M	1.000	5	0	0	0	5	4	3
M	1.250	1	0	0	0	1		4
M	1.500	8	0	0	0	8		5
M	2.000	5	0	0	0	5		6
M	4.000	1	0	0	0	1		7
Total Utility		198	0	0	0	198	12	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	13	0	0	0	13	0	1
0.750	167	6	0	0	173	14	2
1.250	1	0	0	0	1	0	3
1.500	5	0	0	(1)	4	0	4
2.000	5	0	0	0	5	0	5
4.000	1	0	0	0	1	0	6
Total:	192	6	0	(1)	197	14	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	5	5	0	0	0	3	13	1
0.750	152	13	0	1	0	7	173	2
1.250	0	1	0	0	0	0	1	3
1.500	0	3	1	0	0	0	4	4
2.000	0	3	0	2	0	0	5	5
4.000	0	0	0	1	0	0	1	6
Total:	157	25	1	4	0	10	197	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	31	3	3		31	2
Total Fire Hydrants	31	3	3	0	31	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	31
Number of distribution system valves end of year:	69
Number of distribution valves operated during year:	69

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

REPAIRS OF WATER PLANT A/C 650

DURING 2001 THE UTILITY INSPECTED AND CLEANED THE WATER RESERVOIR AT A COST OF \$2,980. THIS WAS NOT NECESSARY THIS YEAR WHICH CAUSED TOTAL EXPENSE TO BE REDUCED.

Meters (Page W-17)

ADJUSTMENT TO METERS IS A CORRECTION OF RECORDS ONLY. NO METERS WERE RETIRED DURING 2002.
